Secte. II-27—40,000—20-12-38.

PW (1940) Department

Ms. SERIES.

G.O. No. 373

Dated 23-2-1940

M

[Despatch Abstract]

Electricity - Kollegal Electric licence - Accounts for 1938-39 - Recorded.

P.W.D.

Memo No. 39,31E/39-2 dt 17.11.39

Kollegal Electric licence - accounts for 1938-39 - Letter from the Examiner of L.F. Accts No L.F. 4540 dt 3-10-39

The Examiner of L.F Accounts is requested to state whether the replies of the P.P.B to the audit report on the above accounts have been received and if so when they may be expected.

DAS 15/11

16/11

30 1.7/11

Vm
Post
Messenger
Dpr
Date

To the Examiner of L.F Accts.

L.F. No 6370 Dt 6-12-39

EXAMINER'S OFFICE.

AUDIT BRCH. GOVERNMENT
E
6 DEC 1939
4828
PUBLIC WORKS DEPARTMENT

Sub: Kollegal Electric Licence - accounts for 1938-39.

Ref: P.W.Dept. Memorandum No.3931 E/39 dated the 17th November 1939.

Pl auto

The replies to the Audit Report have not yet been received. The Special Officer, Kollegal has been addressed to expedite his replies ~~to the replies~~ to the Audit Report.

Assistant Examiner of
Local Fund Accounts.

To the Secretary to Government,

Public Works Department,

M a d r a s .

P.W. Dept

A. R. Till 10-1-40

7/12

L.F. No 65570 15-12-39

ASSISTANT EXAMINER'S OFFICE:

AUDIT REPORT - KOLLEGAL ELECTRIC LICENSE ACCOUNTS - 1938-39 - REPLIES.

KN 16/12

***

SECRETARY TO GOVERNMENT
15 DEC 1939
LOCAL FUND DEPT.

Forwarded to the Secretary to Government, Public Works Department, Madras, with copies of the Special Officer's replies and the resolution of the Panchayat Board (Special Officer).

Assistant Examiner of
Local Fund Accounts.

L.A. No No 41917-191
19-12-39

19 DEC 1939 E
5003

P.W. Dept

To AS

May be forwarded to the Ch. E. I. G. in continuation of n.o. no. 3931 E/39-1 of 7-10-39 for remarks

Original retained by the Ch. E. I. G.
12/2

20/12

21/12

Chief E I G no

P.W.D. no 3931 E/39-3
21-12-39

CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT
No.
3 JAN 1940
M-7099
MADRAS

Audit Report on the accounts of the Electric Licence Scheme of the Kollegal Panchayat Board, Coimbatore District, for the year 1938-39.

Replies approved in Panchayat Board Resolution No. 95 dt. 30.11.39

Name of auditor. Sri V.S.Venkatachari, Audit Clerk.

Time taken for audit. From the 23rd to the 27th August 1939.

Noted.

The office of President was held by Sri C.K.Nagiah from the 1st April 1938 to the 31st March 1939.

2. Noted.

2. A copy of the accounts is appended.

3. The contractor concerned i.e., Mr. T. R. Rao has died. The amount will be recovered from his successor and the fact reported.

3. Pending items of the Audit Report for 1937-38.

Paragraph 3. The balance of security deposit of Rs.613/- was not recovered as promised.

4. The Govt. have in their order Ms. 3470 L.A.D. dt. 4.9.39 (Copy enclosed) requested the Coimbatore Dt. Board to pay to this Board the balance of loan and to report the fact to Govt. within a month from the date of the Govt. order. The Coimbatore Dt. Board in its Resolution No. 772 dated 4.10.39 again sanctioned the payment of the balance of the loan to this Panchayat Board. But, only a sum of Rs 37,500 out of Rs 73,750 has been paid by the Dt. Board on 25.10.39 and the President, Dt. Board has informed that the question of the payment of the balance is under reference to Govt. The President, Dt. Board has again been addressed to disburse the balance of loan also. Out of the amount of Rs 37,500 received

4. Scheme at a standstill. The Electric Licence Scheme was undertaken by the Panchayat Board on the promise of a loan of Rs.80,000/- by the Coimbatore District Board. The old Coimbatore District Board which had promised the loan paid only Rs.6,250/- and did not pay the balance till the date of bifurcation of the District Board in December 1936 on some ground or other, and mainly on the ground of want of liquid resources to pay the amount immediately and pending sale of securities. On the bifurcation of the Board, the Erode District Board was asked to pay the amount as the ~~President~~ Panchayat Board was within the jurisdiction of that Board. Till the date of amalgamation of the Boards on the 1st November 1938 there was only protracted correspondence between the Panchayat Board on the one hand and the two District Boards and the Government on the other. After amalgamation the Coimbatore District Board took up the question and has been postponing the payment of the amount on some ground or other. At one time it postponed the payment on the ground that the question of supersession of the Panchayat Board was under correspondence. Even after the appointment of a Special Officer, the amount has not been paid. The District Board is now hesitating to pay the amount feeling apprehensive about the prospect of successful working of the scheme and about the ability of the Panchayat Board to run the scheme and discharge the loan. Meanwhile the Panchayat Board entered into contracts with various firms and individuals with the sanction of the competent authority for the carrying out of the scheme. A power house for the install-

of engines has been erected and engines for the generation of electricity, poles and cables for transmission &c. have all arrived long ago. The engines have not been erected as the firms could not be paid portions of the value of the supplies on delivery as stipulated in their contract agreements. Most of the poles have been left on the road sides in various places in the Panchayat Board. The contractors who supplied materials are pressing for the payment of their dues with interest and some are threatening legal proceedings also. Supplies have been received so far to the following extent.-

from the Dt. Board., Rs 21390-12-0 has been paid to Messrs Volkart Bros., Rs 7000/- has been paid to Messrs V. Kanakiah Chetty & co on behalf of Messrs City Electric Syndicate Hindupur and Rs 2499-5-0 has been paid to Mr. A. R. Parthasarathi Mudaliyar Contractor for the Electrical Power House well and a tank.

Name of firm.	Value of ~~Firms~~ Supplies from 4-7-1938 to 22-5-1939.			Amount paid.		
	Rs.	A.	P.	Rs.	A.	P.
1. Messrs. Volkart Brothers, Madras.	40,184	8	0		...	
2. Messrs. City Electric Syndicate, Hindupur.	21,966	10	0	3,603	11	0
3. Mr. A. R. Parthasarathy Mudaliyar, Contractor.	3,793	15	0	500	0	0
Total	65,945	1	0	4,103	11	0

In addition to the above expenditure, a sum of Rs.1,314-1-0 ~~were~~ was spent during the year towards the salary of the Electric Engineer, a maistry and a watchman and as no work worth the name could be turned out by the Engineer the salary paid was practically a waste. Thus, things are at a stand still and unless the Coimbatore District Board comes soon to the rescue and discharges its obligation by the prompt disbursement of the loan balance, the Panchayat Board will be put to a considerable loss which will have to be made good by the persons responsible.

not put

5. <u>Salary of the Electrical Engineer.</u> In G.O.No.2610, L.A., dated the 4th July 1939 sanctioning the diversion of earmarked funds by the Panchayat Board for the general expenditure Government remarked as follows;-

> "The Special Officer is informed that the salaries of the Electrical Engineering establishment cannot be debited to loan account of the Electric ~~Licence~~ Lighting Scheme. Only the expenditure on execution of capital works should be debited to the loan account"

In the statement now furnished, a sum of Rs.1,100/-representing salary of the Engineer was included in No.II Capital Account. The debit should

5. The Panchayat Board of Kollegal has in its Res No. 78 of 16.10. (Copy enclosed) resolved to meet the salary of the Electrical Engineer from general funds of the Panchayat Board. The salary of the Electrical Engineer has been adjusted to the Electrical

account from the general funds of the Panchayat Board in Vr. No. 35/ Bill No. 176 of Nov. 39.
The amount of Rs 1100/- has been allocated and debited as follows in No. II capital account of 1938-39
Item 4 To Buildings - Rs 200
5 To Plant 450
6 To Mains 450
The above debits will be transferred to the Panchayat Board general account in the accounts of the year 1939-40
6. This diversion has since been made good.
7. Noted
8. Noted

be transferred to the Panchayat Board's account under Advances Recoverable pending adjustment from the Reserve account after it is opened unless the Board decides to meet it from its General Fund itself.

6. Diversion of deposit. A sum of Rs.1,349-3-0 was diverted from deposits furnished by contractors for expenditure on the scheme.

7. The general result of audit was fairly satisfactory.

8. The receipts and charges of the year were Rupees 3,750-0-0 and Rs.5,417-12-0, respectively.

B.B.Shanker Rao,
Asst.Examiner of Local Fund Accts.
Trichinopoly Circle.

(True copy)

S. Subrahmanyam
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.
28/9/39

M.B. [illegible] 1/12
Special officer
Panchayat Board, Kolhapur
1.12.39
Dated 30.11.39

Account No. 1.

Kollegal Electric Licence.

Statement of Account for the year ending 31st March 19[illegible].

Loan statement [illegible] to loans authorised for the purposes of the undertaking referred to in the [illegible] Licence prior to [illegible] the year for which accounts are made up.

Amounts sanctioned and nature of loan	Amount borrowed.				Amount Repaid.			Amount sanctioned but not borrowed
	% per cent	% per cent	% per cent	Total	% per cent	% per cent	% per cent	
Rs.80000/- sanctioned [illegible] for [illegible] approved by [illegible] dated 10-1-36 [illegible] interest [illegible] payable in 20 annual instalments from the 5th year. Interest alone being payable during the first four years.	[illegible]			6250	[illegible]			Rs.73,750

[illegible] 27/8

Panchayat [illegible]

[illegible] 27.8.39

Countersigned
M. M. Shanbhag Rao
Assistant Examiner
of Local Fund Accounts
[illegible]

[illegible]
Deputy Examiner of Local Fund Accounts

6/

THE KOLLEGAL [illegible] 1937.

No. II [illegible] ACCOUNT.

For the year ending 31st March 1939.

Dr. | Cr.

	Expenditure upto end of previous year	Expended during the year	Total expenditure upto 31.3.39		Receipts upto end of previous year	Received during the year	Total receipts upto 31.3.1939
	Rs	Rs	Rs		Rs	Rs	Rs
1. To preliminary expenses: Licence [illegible] to Govt., printing licence, [illegible]	2181-7-0	135-0-0	2316-7-0	1. By amount raised by loans.	2500	3750	6250
2. To lands.				2. By amount received as Govt. contribution.			
3. To value of [illegible] appropriated for electrical purposes [illegible]				3. By value of [illegible] belonging to authority appropriated for electrical purposes.			
4. To buildings		3101-1-0	3101-1-0	4. By value of surplus lands sold			
5. To plant.		510-13-0	510-13-0	5. By other receipts			
6. To mains.		510-13-0	510-13-0				
7. To service connections.				6. By balance of Capital account			42,464-4-0
8. To transformers.							
9. To [illegible]							
10. To general [illegible]		42,275-2-0	42,275-2-0				
11. To [illegible]							
12. To amount [illegible] to the [illegible] of principal [illegible] borrowed money [illegible]							
13. To special [illegible]							
Total [illegible]	2181-7-0	46532-13-0	~~46532-13-0~~ 48,714-4-0		2500	3750	48,714-4-0

Countersigned

[illegible] Shankerdas

Assistant Examiner

Official Inspector

Accounts

[illegible]

[illegible] Rev

27/8

Special Officer,

[illegible], Kollegal.

26/8/39 27/8/39

[illegible]

Distinct Inspector of [illegible]

Inspector Accounts

8/

[illegible] 1957.

[illegible] III.

[illegible]

[illegible]	Rs	A	P	[illegible]	Rs	A	P
1. [illegible]	6,250	.	.	1. [illegible]	48,714	4	
[illegible] 16,246·12·10 [illegible] 13,969·9·10				2. [illegible] 2225·13·0	2,225	13	
2. [illegible] 2,223·15·0	32,440	5	8	3. [illegible]	5	.	
3. [illegible] 4,061·11·2 [illegible] 4393·5·2	8,455	.	4				
4. Salaries and wages [illegible]	224	11	.				
[illegible]	3,575	.	.				
	50,945	1	.	[illegible]	50,945	1	.

Countersigned
[illegible] Shankerlao
Assistant Examiner
of Local Fund Accounts
[illegible]

[illegible]
27/8

[illegible] Panchayat [illegible]
26.8.57

[illegible]
District Inspector of
Local Fund Accounts

9/

GOVERNMENT OF MADRAS.

Abstract.

Loan - Kollegal Panchayat Board (Coimbatore District) - Electricity Scheme - District Board requested to disburse balance of loan to Panchayat Board.

Local Administration Department.

G.O. No. 3470. Dated the 4th September 1939.

Read the following:-

From the Special Officer, Kollegal Panchayat Board, No. 488/32, dated the 3rd June 1939.

From the President, District Board, Coimbatore, A.O.C. No. 4281/38 dated 20th May 1939.

From the Inspector of Municipal Councils and Local Boards, A.O.C. No. AB-11119/39 dated 14th June 1939.

From Messrs. Volkart Brothers, Madras, G.O. 1032/2-164/ech. dated 30-6-1939.

From the Inspector of Municipal Councils and Local Boards, A.O.C. A.5-11119/39, dated 15th July 1939.

Order.

In the opinion of the Electrical Inspector to Government the remunerative nature of the electrical undertaking of the Kollegal Panchayat Board need not be doubted. The Coimbatore District Board is therefore requested to pay to the Kollegal Panchayat Board the balance of the loans already sanctioned and report the fact to the Government within a month from the date of this order.

2. The Special Officer, Kollegal Panchayat Board, should settle the dues to the electrical contractors immediately the amount is received from the District Board.

/By Order of His Excellency the Governor/.

L. J. MacIver,
Secretary to Government.

Proceedings of the Kollegal Panchayat Board at its meeting held on Monday the 16th October 1939 at 4-30 p.m.

Present.

Sri M. Balakrishna Hanikkar, Special Officer, Panchayat Board, Kollegal.

9. Read G.O. No. 2610 LA dated 4-7-39 informing the Special Officer, Kollegal Panchayat Board that the salaries of the electrical Engineering establishment cannot be debited to the loan account of the electric lighting Scheme and that the expenditure on execution of capital works should be debited to Loan account.

Read para 5 of the audit report of the Examiner of L.F. accounts, Madras on the Electricity account of the Kollegal Panchayat Board informing that a sum of Rs 1100/- representing the salaries of the Engineer was included in No.II Electricity Account and that the debit should be transferred to Panchayat Board account under advances recoverable pending adjustment from the reserve account after it is opened unless the Board decides to meet it from its general fund itself.

Resolution No.78:- Electrical Engineer's salary from May 1978 may be met from the General funds of the Panchayat Board as per instructions contained in the above G.O.

Sd. Balakrishnan Nair,
16-10.
Special Officer, Panchayat
Board, Kollegal.

(True extract)

Special Officer,
Panchayat Board, Kollegal.

S.F.8/1-19.

Proceedings of the Kollerai Panchayat Board at its meeting held on Thursday the 30th November 1939 at 4 p.m.

****

Present.

1. Sri [illegible], Special Officer, Panchayat Board, Kollerai

****

4. The audit report of the Examiner of Local Fund Accounts [illegible] on the electricity accounts of the Kollerai Panchayat [illegible] for 1938-39 with replies prepared.

Resolution No.95: Replies are approved.

Sd/- [illegible],
Kollerai
Special Officer,

(True extract)

[illegible] 1/12

Special Officer,
Panchayat Board, Kollerai.

L.F.D/1-12.

Audit Report on the accounts of the Electric Licence Scheme of the Kollegal Panchayat Board Coimbatore District, for the year 1938-39.

Name of auditor. Sri V.S.Venkatachari, Audit clerk.
Time taken for audit. From the 23rd to August 1939.

Replies of Board in Panchayat Resolution No. 95 of 30.11.39

Noted.

2. Noted.

3. The contractor concerned ie., Mr. T.R.Rao has died. The amount will be recovered from his successor and the fact reported.

The office of President was held by Sri C.K.Nagiah from the 1st April 1938 to the 31st March 1939.

2. A copy of the accounts is appended.

3. Pending items of the Audit report for 1937-38.

Paragraph 3. The balance of security deposit of Rs 613/- was not recovered as promised.

4. Scheme at a stand still. The Electric Licence Scheme was undertaken by the Panchayat Board on the promise of a loan of Rs 80,000/- by the Coimbatore District Board. The old Coimbatore District Board which had promised the loan paid only Rs 6,250/- and did not pay the balance till the date of bifurcation of the District Board in December 1936 on some ground or other and mainly on the ground of want of liquid resources to pay the amount immediately and pending sale of securities. On the bifurcation of the Board, the Erode District Board was asked to pay the amount as the Panchayat Board was within the jurisdiction of that Board. Till the date of amalgamation of the Boards on the 1st November 1938 there was only protracted correspondence between the Panchayat Board on the one hand and

Supplies have been received so far to the following extent:

Name of firm.	Value of supplies from 4-7-38 to 22-5-1939. Rs	Amount paid. Rs
1. Messrs. Volkart Brothers, Madras	40,184- 8-	
2. Messrs. City Electric Syndicate, Hindupur	21,966-10- 0	3,603-11-0
3. Mr. A.R. Parthasarathi Mudaliyar, Contractor.	3,793-15- 0	500- 0-0
Total	65,945- 1- 0	4,103-11-0

In addition to the above expenditure a sum of Rs 1,314-1-0 was spent during the year towards the salary of the Electric Engineer, a maistry and a watchman and as no work worth the name could be turned out by the Engineer the salary paid was practically a waste. Thus, things are at a stand still and unless the Coimbatore District Board comes soon to the rescue and discharges its obligation by the prompt disbursement of the loan balance, the panchayat Board will be put to a considerable loss which will have to be made good by the persons responsible.

5. The Panchayat Board of Kollegal has in its Resolution No. 78 dated 16-10-39 (copy Enclosed) resolved to meet the salary of the Electrical Engineer from general funds of the Panchayat Board. The salary of the Electrical Engineer has been adjusted to the Electricity account from general funds of the Panchayat Board in Voucher No. 35/Bill No. 176 of Nov. 39

The amount of Rs 1100/- has been allocated and debited as follows in No. II Capital Account of 1938-39

5. Salary of the Electrical Engineer.

In G.O. No. 2610, L.A., dated the 4th July 1939 sanctioning the diversion of earmarked funds by the Panchayat Board for the general expenditure Government remarked as follows;-

"The Special Officer is informed that the salaries of the Electrical Engineer in establishment cannot be debited to loan account of the Electric Lighting Scheme. Only the expenditure on execution of Capital works should be debited to the loan account."

In the statement now furnished, a sum of Rs 1,100/- representing salary of the Engineer was included in No. II

Item 4.	To Buildings	Rs200
5.	To Plant	450
6.	To Mains	450

The above debits will be transferred to the Panchayat Board general account in the accountsof the year 1939-40.

6. The diversion has since been made good.

7. Noted.

8. Noted.

Capital Account. The debit should be transferred to the Panchayat Board's account under Advances Recoverable pending adjustment from the Reserve account after it is opened unless the Board decides to meet it from its General Fund itself.

6. Diversion of deposit. A sum of Rs 1.349RS-0 was diverted from deposits furnished by contractors for expenditure on the scheme.

7. The general result of audit was fairly satisfactory.

8. The receipts and charges of the year were Rupees 3,750-0-0 and Rs 5417-12-0 respectively.

B. B. Shanker Rao,
Asst. Examiner of Local Fund Accts.
Trichinopoly Circle.

(True copy)

Sd. S. Subrahmanya Iyer,
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.

Dated: 30-11-39.
S.M.S/1-12.

Special Officer,
Panchayat Board,
Kollegal.

(True copy)

Special Officer,
Panchayat Board, Kollegal.

16

ACCOUNT NO. 1.

KOLLEGAL ELECTRIC LICENCE.

Statement of account for the year ending 31st March 1939.

1. Statement as to loans authorised for the purpose of the undertaking referred to in the abovementioned licence prior to the end of the year for which accounts are made up.

Amount sanctioned and nature of loan	Amount borrowed.				Amount repaid.			Amount sanctioned but not borrowed.
	At per cent	At per cent	At per cent	Total	At per cent	At per cent	At per cent	
				Rs				
Rs80000/- sanctioned by the Coimbatore Dt. Board and approved by G.O.No.2086 L & M dated 31-5-35 and 125 L & M dated 10-1-36 @ 2% interest per annum repayable in 20 equal instalments after the 4th year. Interest alone being payable during the 1st 4 years	2%			6250	Nil			Rs73,750

Sd. M. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Countersigned.

Sd. B.B. Shankara Rao,
Asst. Examiner of Local Fund Accounts,

Sd. V. Natesa Iyer,
Dt. Inspector of Local Fund Accounts, Coimbatore.

(True copy)
Special Officer,
Panchayat Board, Kollegal.

S.M.S/...

1/12/39

THE KOLLEGAL ELECTRICAL LICENCE, 1937.

No. II CAPITAL ACCOUNT.

For the year ending 31st March 1939.

Dr.

	Expenditure upto end of previous year	Expended during the year	Total expenditure upto 31.3.1939
1. To preliminary expenses: Licence fees paid to Govt., Printing licence, advertisement charges &c.	2181-7-0	135-0-0	2316-7-0
2. To lands.			
3. To value of lands appropriated for electrical purposes as per contra			
4. To Buildings. . .		3101-1-0	3101-1-0
5. To plant . .		510-13-0	510-13-0
6. To mains . .		510-13-0	510-13-0
7. To service connections . .			
8. To transformers			
9. To meters etc. . .			
10. To general stores		42,275-2-0	42,275-2-0
11. To transfer to sinking fund etc.			
12. To amount applied to the reduction of principal of borrowed money etc.			
13. To special items			
Total expenditure	2181-7-0	46532-13-0	48714-4-0

Cr.

	Receipt upto end of previous year	Received during the year	Total receipt upto 31.3.1939
1. By amount raised by loans	2500	3750	6250
2. By amount received as Govt. Contribution.			
3. By value of lands belonging to authority appropriated for electrical purposes.			
4. By value of surplus lands sold			
5. By other receipts			
6. By balance of Capital Account			42,444-4-
	2500	3750	48,714-4-

Sd. M. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Countersigned

B. B. Shankara Rao,
Asst. Examiner of Local
Fund Accounts.

Sd. V. Natesa Iyer,
District Inspector of Local
Fund Accounts,

(True copy)

Special Officer,
Panchayat Board, Kollegal

S. M. S/36-11

KOLLEGAL ELECTRIC LICENCE 1937.

Account No. VII.

GENERAL BALANCE SHEET.

LIABILITIES.		R	A	P	ASSETS.		R	A	P
1. To Capital Account: Amount received as per Account No. II		6,250	.	.	1. By Capital Account: Amount expended for works as per account No. II		48,714	4	
2. To sundry creditors: Messrs. Volkart Bros Madras	Rs 16,246-12-10				2. By cash with Treasury	2,225-13-0			
City Electric Syndicate, Hindupur	13,989-9-10				Cash in hand	Nil	2,225	13	
Sri A.R. Parthasarathi Mudaliar	2,223-15-0	32,440	5	8	3. By suspense being transfer fees paid pending refund.		5	.	
3. Contingent liabilities on completion of works									
Volkart Bros.	4,061-11-2								
City Electric Syndicate	4,393-5-2	8,455	.	4					
4. Salaries and wages outstanding		224	11	.					
5. Contractors' Deposits		3,575	.	.					
Total		50,945	1	.	Total		50,945	1	.

Countersigned.

Sd. Shankar Rao,
Asst. Examiner of Local Fund Accounts.

Sd. M. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Sd. V. Natesa Iyer,
Dt. Inspector of Local Fund Accounts,

(True copy)

Special Officer,
Panchayat Board, Kollegal

S.M.S/30.11

18/

KOLLEGAL ELECTRIC LICENCE, 1937.

No.III REVENUE ACCOUNT.

For the year ending 31st March 1939.

N i l.

No.IV REVENUE ACCOUNT.

For the year ending 31st March 1939.

N i l.

No. V SINKING FUND ACCOUNT.

For the year ending 31st March 1939.

N i l.

No. VI RESERVE FUND ACCOUNT.

For the year ending 31st March 1939.

N i l.

Note: The scheme has not begun to operate.

Sd.M.Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Countersigned.

Sd.B.B.Shankar Rao,
Asst.Examiner of Local
Fund Accounts,

Sd.V.Natesa Iyer,
District Inspector of Local
Fund Accounts.

(True copy).

1/12

Special Officer,
Panchayat Board, Kollegal.

S.M.S/30.11

1/12/32

20

GOVERNMENT OF MADRAS.

Abstract.

Loan - Kollegal Panchayat Board (Coimbatore District) - Electricity Scheme - District Board requested to disburse balance of loan to Panchayat Board.

666

Local Administration Department.

G.O.No.3470. Dated the 4th September 1939.

Read the following:

From the Special Officer, Kollegal Panchayat Board, No.488/32, dated the 3rd June 1939.

From the President, District Board, Coimbatore, R.O.C.No.4281/38 dated 29th May 1939.

From the Inspector of Municipal Councils and Local Boards, R.O.C. No.A5-11119/39 dated 14th June 1939.

From Messrs. Volkart Brothers, Madras. G.O.1032/2-164/Mech. dated 30-6-1939.

From the Inspector of Municipal Councils and Local Boards, R.O.C. A.5-11119/39, dated 15th July 1939.

ORDER.

In the opinion of the Electrical Inspector to Government the remunerative nature of the electrical undertaking of the Kollegal Panchayat Board need not be doubted. The Coimbatore District Board is therefore requested to pay to the Kollegal Panchayat Board the balance of the loans already sanctioned and report the fact to the Government within a month from the date of this order.

2. The Special Officer, Kollegal Panchayat Board, should settle the dues of the electrical contractors immediately the amount is received from the District Board.

/By Order of His Excellency the Governor/.

L.J.MacIver,
Secretary to Government.

Proceedings of the Kollegal Panchayat Board at its meeting held on Monday the 16th October 1939 at 4-30 P.M.

Present.

Sri M.Balakrishna Panikkar, Special Officer, Panchayat Board, Kollegal.

9. Read G.O.No.2610 LA dated 4-7-39 informing the Special Officer, Kollegal Panchayat Board that the salaries of the Electrical Engineering establishment cannot be debited to the Loan account of the Electric Lighting Scheme and that the expenditure on execution of capital works should be debited to Loan account.

Read para 5 of the audit report of the Examiner of L.F. accounts, Madras on the Electricity account of the Kollegal Panchayat Board informing that a sum of Rs 1100/- representing the salaries of the Engineer was included in No.II Electricity Account and that the debit should be transferred to Panchayat Board account under advances recoverable pending adjustment from the reserve account after it is opened unless the Board decides to meet it from its general fund itself.

Resolution No.78: Electrical Engineer's salary from May 1938 may be met from the General funds of the Panchayat Board as per instructions contained in the above G.O.

Sd. M. Balakrishna Panikkar,
16-10.
Special Officer, Panchayat Board, Kollegal.

(True extract)

1/12

Special Officer,
Panchayat Board, Kollegal.

S.M.S/1-12.

22

Proceedings of the Kollegal Panchayat Board at its meeting held on Thursday the 30th November 1939 at 4 P.M.

Present.

1. Sri M.Balakrishna Panikkar, Special Officer, Panchayat Board, Kollega

4. Read Audit Report of the Examiner of Local Fund Accounts Madras on the Electricity accounts of the Kollegal Panchayat Board for 1938-39 with replies prepared.

Resolution No.95: Replies are approved.

Sd.M.Balakrishna Panikkar,
30-11-39
Special Officer,

(True extract)

Special Officer,
Panchayat Board, Kollegal.

S.M.S/1-12.

1/12/39

L.F No 6557 Dt 15-12-39

ASSISTANT EXAMINER'S OFFICE:

AUDIT REPORT - KOLLEGAL ELECTRIC LICENSE ACCOUNTS - 1938-39 - REPLIES.

***

Forwarded to the Secretary to Government, Public Works Department, Madras, with copies of the Special Officer's replies and the resolution of the Panchayat Board(Special Officer).

Assistant Examiner of
Local Fund Accounts.

Audit Report on the Accounts of the Electric Licence Scheme of the Kollegal Panchayat Board, Coimbatore District, for the year 1938-39.

Name of auditor. Sri V.S. Venkatachari, Audit clerk.
Time taken for audit. From the 23rd to August 1939.

Replies approved in Panchayat Board resolution No 95 Q 30-11-39

Noted.

2. Noted.

3. The contractor concerned ie., Mr. T.R.Rao has died. The amount will be recovered from his successor and the fact reported.

The office of President was held by Sri [illegible] from the 1st April 1938 to the 31st March 1939.

2. A copy of the accounts is appended.

3. Pending items of the audit report for 1937-38.

Paragraph 3. The balance of security deposit of Rs 613/- was not recovered as promised.

4. Scheme at a stand still. The Electric Licence Scheme was undertaken by the Panchayat Board on the promise of a loan of Rs 80,000/- by the Coimbatore District Board. The old Coimbatore District Board which had promised the loan paid only Rs [illegible],250/- and did not pay the balance till the date of bifurcation of the District Board in December 1936 on [illegible] ground or other and mainly on the ground of [illegible] liquid resources to pay the amount immediately and pending sale of securities. On the bifurcation of the Board, the Erode District Board was asked to pay [illegible] Panchayat Board [illegible] jurisdiction of the Board. Till the [illegible] of [illegible] on the 1st November 1938 there was only [illegible] between the Panchayat Board on the one [illegible]

4. The Government have in their order Ms. 3470 LAD dated 4-9-39 (copy enclosed) requested the Coimbatore Dt. Board to pay to this Board the balance of loans and the report the fact to Govt. within a month from the date of the Govt. order. The Coimbatore Dt. Board in its Resolution No. 772 dated 4-10-39 again sanctioned the payment of the balance of the loans to this Panchayat Board. But only a sum of Rs 37,500 out of Rs 73,750 has been paid by the District Board on 25-10-39 and the President, Dt. Board, Coimbatore has informed that the question of the payment of the balance is under reference to Government. The President, Dt. Board has again been addressed to disburse the balance of loan also. Out of the amount of Rs 37,500 received from the Dt. Board Rs 21,390-12-0 has been paid to Messrs Volkart Bros, Rs 7000 has been paid to Messrs. V. Kanakian Chetty & Co. on behalf of Messrs. City Electric Syndicate, Hindupur and Rs 2499-5-0 has been paid to Mr. A.R. Parthasarathi mudaliar, Contractor for the Electrical Power House, well and a tank.

the two District Boards and the Govt. on the other. After amalgamation the the Coimbatore District Board took up the question and has been postponing the payment of the amount on some ground or other. At one time it postponed the payment on the ground that the question of supersession of the Panchayat Board was under correspondence even after the appointment of a Special Officer, the amount has not been paid. The District Board is now hesitating to pay the amount feeling apprehensive about the prospect of successful working of the scheme and about the ability of the Panchayat Board to run the scheme and discharge the loan. Meanwhile the Panchayat Board entered into contracts with various firms individuals with the sanction of the competent authority for the carrying out the scheme. A power house for the installation of engines has been erected and engines for the generation of electricity, poles and cables for transmission &c. have all arrived long ago. The engines have not been erected as the firms could not be paid portions of the value of the supplies on delivery as stipulated in their contract agreements. Most of the poles have been left on the road sides in the various places in the Panchayat Board. The contractors who supplied materials are pressing for the payment of their dues with interest and some are threatening legal

[illegible] have been received [illegible] to the [illegible]

[illegible] of Firm.	[illegible]	Amount paid.
1. [illegible] Brothers, [illegible]	40,100- 0- 0	...
2. [illegible] Electric Syndicate, Hindupur	21,206-10- 0	3,[illegible]-11-0
3. Mr. [illegible]	3,708-15- 0	800- 0-0
Total . .	65,[illegible]- 1- 0	4,10[illegible]-11-0

In addition to the above expenditure [illegible] of [illegible],316-1-0 [illegible] to [illegible] electric [illegible] could be turned [illegible] [illegible] [illegible] have to be [illegible].

5. The Panchayat Board of Kollegal has in its Resolution No.78 dated 16-10-39(copy enclosed) resolved to meet the salary of the Electrical Engineer from general funds of the Panchayat Board. The salary of the Electrical Engineer has been adjusted to the Electricity account from general funds of the Panchayat Board in Voucher No.35/Bill No.176 of Nov.39.

6. [illegible]

In [illegible] dated the 4th July 19[illegible] [illegible] the diversion of [illegible] funds by the Panchayat [illegible] the [illegible] expenditure [illegible] as follows:-

[illegible]

The amount of Rs 1100/- has been allocated [illegible] as follows in No.II Capital Account of 1938-39

[illegible] 1,100/- [illegible]

[illegible]

Item 4. To Buildings . . Rs200
5. To Plant . . 450
6. To Mains . . 450

The above debits will be transferred to the Panchayat Board general account in the accounts of the year 1939-40.

Capital Account. The debit should transferred to the Panchayat Board account under Advances Recoverable pending adjustment from the Reserve account after it is opened unless the Board decides to meet it from its General Fund itself.

6. ~~This~~ The diversion has since been made good.

6. Diversion of deposit. A sum of Rs 1,349-3-0 was diverted from deposits furnished by contractors for expenditure on the scheme.

7. Noted.

7. The general result of audit was fairly satisfactory.

8. Noted.

8. The receipts and charges of the year were Rupees 3,750-0-0 and Rs 5417-12-0 respectively.

B.P. Shanker Rao,
Asst. Examiner of Local Fund Accts.
Trichinopoly Circle.

(True copy)

Sd. P. Subrahmanya Iyer,
SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.

(True copy)

Dated: 30-11-39.
S.M.S/1-12.

Special Officer,
Panchayat Board,
Kollegal.

1/12

Special Officer,
Panchayat Board, Kollegal.

1/12

Supplies have been received so far to the following extent:

Name of firm.	Value of supplies from 4-7-30 to 22-3-1932. Rs	Amount paid.
1. Messrs. Volkart Brothers, Madras	40,104- 0- 0	---
2. Messrs. City Electric Syndicate, Hindupur	21,966-10- 0	3,603-11-0
3. Mr. A.H. Parthasarathi Mudaliyar, Contractor,	3,793-15- 0	500- 0-0
Total . .	65,945- 1- 0	4,103-11-0

In addition to the above expenditure a sum of Rs 1,316-1-0 was spent during the year towards the salary of the Electric Engineer, a ministry and a watchman and as no work worth the name could be turned out by the Engineer the salary paid was practically a waste. Thus, things are at a grand dill pickle unless the Coimbatore District Board comes reed to the rescue and discharges its obligation by the prompt disbursement of the loan balance, the panchayat Board will be put to a considerable loss which will have to be made good by the persons responsible.

The Panchayat Board of Kollegal in its Resolution No.78 dated 16-10-39 (copy enclosed) resolved to meet the salary of the Electrical Engineer from general funds of the Panchayat Board. The salary of the Electrical Engineer has been adjusted to the Electricity account from general funds of the Panchayat Board in Voucher No.35/Bill No. 176 of Nov. 39.

The amount of Rs 1100/- has been allocated and debited as follows in No.II Capital Account of 1938-39

6. Salary of the Electrical Engineer.

In G.O.No.2610, L.S.G., dated the 4th July 1930 sanctioning the diversion of earmarked funds by the Panchayat Board for the general expenditure Government remarked as follows:-

"The Special Officer is informed that the salaries of the Electrical Engineering establishment cannot be debited to loan account of the Electric lighting Scheme. Only the expenditure on execution of Capital works should be debited to the loan account."

In the statement now furnished, a sum of Rs 1,100/- representing salary of the Engineer was included in No. II

ACCOUNT NO. 1.

KOLLEGAL ELECTRIC LICENCE.

Statement of account for the year ending 31st March 1939.

1. Statement as to loans authorised for the purpose of the undertaking referred to in the abovementioned licence prior to the end of the year for which accounts are made up.

Amount sanctioned and nature of loan	Amount borrowed.				Amount repaid.			Amount sanctioned but not borrowed.
	At per cent	At per cent	At per cent	Total	At per cent	At per cent	At per cent	
				Rs				
Rs 80000/- sanctioned by the Coimbatore Dt. Board and approved by G.O.No.2086 L & M dated 31-5-35 and 125 L & M dated 10-1-36 @ 4% interest per annum repayable in 20 equal instalments after the 4th year. Interest alone being payable during the 1st 4 years	2%			6250	Nil			Rs 73,750

Sd. E. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Countersigned.

Sd. B. B. Shankara Rao,
Asst. Examiner of Local Fund Accounts,

Sd. V. Natesa Iyer,
Dt. Inspector of Local Fund Accounts, Coimbatore.

(True copy)

Special Officer,
Panchayat Board, Kollegal.

S.M.S/30-11

THE KOLLEGAL ELECTRICAL LICENCE, 1937.

No. II CAPITAL ACCOUNT.

For the year ending 31st March 1939.

Dr.

	Expenditure upto end of previous year Rs	Expended during the year Rs	Total expenditure upto 31.3.1939 Rs
1. To preliminary expenses: Licence fees paid to Govt., Printing licence, advertisement charges &c.	2181-7-0	135-0-0	2316-7-0
2. To lands.			
3. To value of lands appropriated for electrical purposes as per contra			
4. To Buildings. . .		3101-1-0	3101-1-0
5. To plant . .		510-13-0	510-13-0
6. To mains . .		510-13-0	510-13-0
7. To service connections . . .			
8. To transformers			
9. To motors etc. . .			
10. To general stores		42275-2-0	42,275-2-0
11. To transfer to sinking fund etc.			
12. To amount applied to the reduction of principal of borrowed money at			
13. To special items			
Total expenditure	2181-7-0	44532-13-0	48714-4-0

Cr.

	Receipt upto end of previous year Rs	Received during the year Rs	Total receipt upto 31.3.1939 Rs
1. By amount raised by loans	2500	3750	6250
2. By amount received as Govt. Contribution.			
3. By value of lands belonging to authority appropriated for electrical purposes.			
4. By value of surplus lands sold			
5. By other receipts			
6. By balance of Capital Account			42,464-4
	2500	3750	48,714-4-

Countersigned

B. P. Shankara Rao,
Asst. Examiner of Local Fund Accounts.

Sd. M. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Sd. V. Natesa Iyer,
District Inspector of Local Fund Accounts,

(True copy)

Special Officer,
Panchayat Board, Kollegal

S. M. S/...

1/12/39

KOLLEGAL ELECTRIC LICENCE, 1937.

No.III REVENUE ACCOUNT.

For the year ending 31st March 1939.

N i l.

No.IV REVENUE ACCOUNT.

For the year ending 31st March 1939.

N i l.

No. V SINKING FUND ACCOUNT.

For the year ending 31st March 1939.

N i l.

No. VI RESERVE FUND ACCOUNT.

For the year ending 31st March 1939.

N i l.

Note: The scheme has not begun to operate.

Sd. K. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Countersigned.

Sd. B. B. Shankar Rao,
Asst. Examiner of Local
Fund Accounts.

Sd. V. Natesa Iyer,
District Inspector of Local
Fund Accounts.

(True copy)

1/12

Special Officer,
Panchayat Board, Kollegal.

S. H. S/...

1/12/45

KOLLEGAL ELECTRIC LYCELCH 1937.

Account No. VII.

GENERAL BALANCE SHEET.

LIABILITIES.	Rs	A	P	ASSETS.	Rs	A	P
1. To Capital Account: Amount received as per Account No. II	6,250	.	.	1. By Capital Account: Amount expended for works as per account No. II	48,714	4	
2. To sundry creditors: Messrs. Volkart Bros Madras 16,246-12-10; City Electric Syndicate, Hindupur 13,969-9-10; Sri A.R. Parthasara thi mudaliar 2223-15-0	32,440	5	8	2. By cash with Treasury 2225-13-0; Cash in hand Nil	2,225	13	
				3. By suspense being the transfer fees paid pending refund.	5	.	
3. Contingent liabilities on completion of works Volkart Bros. 4061-11-2; City Electric Syndicate 4393-5-2	8,455	.	4				
4. Salaries and wages outstanding	224	11	.				
5. Contractors' Deposits	3,575	.	.				
Total	50,945	1		Total	50,945	1	

Countersigned.

Sd. Shankar Rao,
Asst. Examiner of Local Fund Accounts.

Sd. M. Balakrishna Panikkar,
27-8-39
Special Officer,
Panchayat Board, Kollegal.

Sd. V. Natesa Iyer,
Dt. Inspector of Local Fund Accounts,

(True copy)

Special Officer,
Panchayat Board, Kollegal

S.M.S/3.

1/12/39

GOVERNMENT OF MADRAS.

Abstract.

Loan - Kollegal Panchayat Board(Coimbatore District) - Electricity Scheme - District Board requested to disburse balance of loan to Panchayat Board.

Local Administration Department.

G.O.No.3470. Dated the 4th September 1939.

Read the following:-

From the Special Officer, Kollegal Panchayat Board, No.488/32, dated the 3rd June 1939.
From the President, District Board, Coimbatore, R.O.C.No.4281/38 dated 29th May 1939.
From the Inspector of Municipal Councils and Local Boards, R.O.C. No.A5-11119/39 dated 14th June 1939.
From Messrs. Volkart Brothers, Madras, G.O.1032/2-164/Mech. dated 30-6-1939.
From the Inspector of Municipal Councils and Local Boards, R.O.C. A.5-11119/39, dated 15th July 1939.

ORDER.

In the opinion of the Electrical Inspector to Government the remunerative nature of the electrical undertaking of the Kollegal Panchayat Board need not be doubted. The Coimbatore District Board is therefore requested to pay to the Kollegal Panchayat Board the balance of the loans already sanctioned and report the fact to the Government within a month from the date of this order.

2. The Special Officer, Kollegal Panchayat Board, should settle the dues of the electrical contractors immediately the amount is received from the District Board.

/By Order of His Excellency the Governor/.

L.J.MacIver,
Secretary to Government.

Proceedings of the Kollegal Panchayat Board at its meeting held on Monday the 16th October 1939 at 4-30 P.M.

Present.

Sri M.Balakrishna Panikkar, Special Officer, Panchayat Board, Kollegal.

9. Read G.O.No.2610 LA dated 4-7-39 informing the Special Officer, Kollegal Panchayat Board that the salaries of the Electrical Engineering establishment cannot be debited to the Loan account of the Electric Lighting Scheme and that the expenditure on execution of capital works should be debited to Loan account.

Read para 5 of the audit report of the Examiner of L.F. accounts, Madras on the Electricity account of the Kollegal Panchayat Board informing that a sum of Rs 1100/- representing the salaries of the Engineer was included in No.11 Electricity Account and that the debit should be transferred to Panchayat Board account under advances recoverable pending adjustment from the reserve account after it is opened ~~under~~ unless the Board decides to meet it from its general fund itself.

Resolution No.78: Electrical Engineer's salary from May 1938 may be met from the General funds of the Panchayat Board as per instructions contained in the above G.O.

Sd. M. Balakrishna Panikkar,
16-10.
Special Officer, Panchayat
Board, Kollegal.

(True extract)

1/12

S.M. 3/1-12.

Special Officer,
Panchayat Board. Kollegal.

1/12

Proceedings of the Kollegal Panchayat Board at its meeting held on Thursday the 30th November 1939 at 4 P.M.

P r e s e n t.

1. Sri K. Balakrishna Panikkar, Special Officer, Panchayat Board, Kollegal

---

4. Read Audit Report of the Examiner of Local Fund Accounts Madras on the Electricity accounts of the Kollegal Panchayat Board for 1938-39 with replies prepared.

Resolution No.95: Replies are approved.

Sd. K. Balakrishna Panikkar,
30-11-39
Special Officer,

(True extract)

[signature] 1/12

Special Officer,
Panchayat Board, Kollegal.

S.K. by [illegible]

[signature] 1/12/39

Office of the
Chief Electrical Inspector to Govt.

Sub: Kollegal Electric Licence - Accounts for 1938-39.

Ref: P.W.D. U.O.No.3931E/39-3 dated 21-12-39.

The accounts rendered are for a year partly utilised in the execution of preliminaries and partly in constructio

2. Board's rejoinder on the Audit report.

I agree with the auditor, but the Board's reply may be accepted.

5 2 40

C.E.I.G.

C.E.I.G. U.O.No.
M-2-C-235 dated
5-2-40.

The Secretary to Government, Public Works Department, u.o.
Fort St.George.

Enclosures:

GS.

P. W. Dept

To AS

Please see the audit report on the accounts of the Kollegal Electric licence for 1938-39, on pp 2-4, the replies thereto of the Panchayat Board on pp 12-15 of c.f. and the remarks of the Ch.E.I.G. in the note above.

No remark seems called for. The accounts may be recorded.

A draft order is put up. L.A.D. may see before issue.

13/2

13/2

P.W.D u.o. 3931E/39-4
13-2-40

C-AD

ASST. SECRETARY TO GOVT. 6 - FEB 1940 528 PUBLIC WORKS DEPT.

SECRETARY TO GOVERNMENT 14 FEB 1940 LOCAL ADMINISTRATION DEPT.

5274

L. A. Dept

May be perused and returned to P.W. Dept

Kr
20/2

PWD

L.A.U.O. 5274-1-C
21.2.40

ASST. SECRETARY TO GOVT.
E
22 FEB 1940
783
PUBLIC WORKS DEPT.

PWD

Draft sent for issue
22/2

19
23/2

C.F.10.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined...		
When signed ..		
When despatched.		

SUBJECT:— P.W. Dept

Electricity - Kollegal Electricity licence - Accounts for 1938-39 - Recorded.

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ ALSO:—

No. 3931 E/39 From the Examiner of L.F. Accts. No. 4540, dated 3-10-1939.

pp 2-15 cf " _____ " ~~DO~~ " 6557 " 15-12-1939.

pl n.f. " _____ " Ch. E. I. G. " M-2-C-235 " 5-2-1940.

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 373, dated 23-2-1940.

Recorded.

13/2

12/2

12/2

13/2

To

The Special Officer, Panchayat Board Kollegal through P.D.B., Coimbatore ✓

The Examiner of L.F. Accts ✓

The Ch. E. I. G. (2 copies) ✓

The L. A. Dept. ✓

Dispatched 24/2